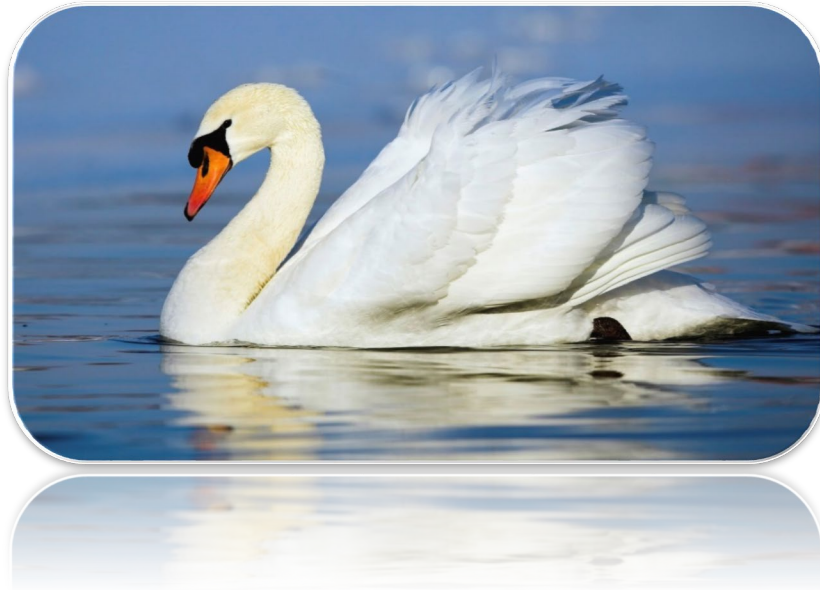


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending August 31, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 1,009,233	\$ -	\$ -	\$ -	\$ 1,009,233
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	347,496	-	-	347,496
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	347,496	-	347,496
Amount to be Provided by Debt Service Funds	-	-	18,401,504	-	18,401,504
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 1,009,233	\$ 347,496	\$ 18,749,000	\$ 32,980,946	\$ 53,086,675
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Loan - TB Master Turnover, Inc.	-	-	-	-	-
Due to Bondholders	-	-	-	-	-
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,278,000	-	1,278,000
Long Term	-	-	17,471,000	-	17,471,000
Total Liabilities	\$ -	\$ -	\$ 18,749,000	\$ -	\$ 18,749,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-	1,735,375
Results from Current Operations	-	44,553	-	-	(1,387,879)
Unassigned					
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	679,463
Results from Current Operations	329,770	-	-	-	329,770
Total Fund Equity and Other Credits	\$ 1,009,233	\$ 347,496	\$ -	\$ 32,980,946	\$ 34,337,675
Total Liabilities, Fund Equity and Other Credits	\$ 1,009,233	\$ 347,496	\$ 18,749,000	\$ 32,980,946	\$ 53,086,675

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	17,083	438,680	711,783	45,513	61,242	26,759	32,448	11,322	13,703	72	-	1,358,604	1,400,266	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue														
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intergovernmental Transfers In														
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 17,083	\$ 438,680	\$ 711,783	\$ 45,513	\$ 61,242	\$ 26,759	\$ 32,448	\$ 11,322	\$ 13,703	\$ 72	\$ -	\$ 1,358,604	\$ 1,400,266	97%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's - Fees	-	-	-	-	600	-	800	-	1,000	-	-	2,400	6,000	40%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive														
Professional Management	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	48,125	52,500	92%
Financial and Administrative														
Audit Services	-	-	2,000	3,300	-	-	-	-	-	-	-	5,300	5,300	100%
Accounting Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	16,500	18,000	92%
Assessment Roll Services	833	833	833	833	833	833	833	833	833	833	833	9,167	10,000	92%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	-	3,077	-	-	3,077	2,900	106%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	-	100	-	100	-	N/A
Property Appraiser/Tax Collector Fees	11,466	-	243	-	-	-	20	-	-	(6,348)	-	5,381	3,000	179%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem														
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	21	14	-	152	-	83	-	350	77	-	697	200	348%
Insurance	70,519	-	-	-	-	-	-	-	-	-	-	70,519	55,000	128%
Printing & Binding	-	-	-	-	232	-	471	-	247	-	-	950	250	380%
Website Development	-	-	-	-	-	300	-	-	-	-	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	1,838	525	-	565	2,267	-	501	1,281	1,675	-	8,651	10,000	87%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services														
Engineering Services - General	-	-	375	-	-	4,595	1,383	-	-	3,118	-	9,470	7,500	126%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	300	-	-	300	-	N/A
Sub-Total:	88,693	8,742	9,865	10,008	8,258	13,870	9,464	7,209	12,964	5,331	6,708	181,113	181,875	100%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System														
Consumptive Use Permit Monitoring	-	-	-	-	-	-	3,200	-	-	-	-	3,200	-	N/A
Stormwater Management Services														
Professional Services														
Asset Management	-	4,650	3,175	3,535	4,240	3,175	3,175	3,690	4,723	3,175	3,175	36,713	38,100	96%
Mitigation Monitoring	-	-	200	-	-	-	3,900	-	-	-	-	4,100	4,800	85%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services														
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	14	14	-	N/A
Repairs & Maintenance														
Lake & Wetland System														
Aquatic Weed Control	6,932	14,465	6,932	7,620	6,932	5,000	5,688	5,000	-	5,000	10,688	74,258	71,000	105%
Lake Bank Maintenance	-	-	-	-	-	1,932	1,932	1,932	-	1,932	3,865	11,594	2,300	504%
Water Quality Testing	-	-	-	-	-	-	4,450	-	-	-	4,800	9,250	14,500	64%
Water Control Structures	-	-	-	6,180	-	15,450	-	-	-	-	-	21,630	27,000	80%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	270	600	-	-	600	-	-	-	600	2,070	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	-	-	-	-	-	3,200	3,200	-	N/A
Lake & Wetland System - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Preserves/Wetland System														
Routine Maintenance	-	15,775	-	10,375	-	-	12,475	-	-	-	10,375	49,000	40,000	123%
Water Quality Testing	-	-	-	-	-	-	-	-	-	5,500	-	5,500	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	1,710	1,710	3,420	1,710	1,710	-	-	-	10,260	18,000	57%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	1,500	-	-	13,800	-	15,300	22,000	70%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	4,000	-	0%
Contingencies	-	-	3,021	-	-	-	-	-	-	-	-	3,021	14,910	20%
Capital Outlay														
Aeration System	-	-	-	-	-	-	-	-	-	200	-	200	-	N/A
Littoral Shelf Planting	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restoration	-	750	-	500	58,495	25,305	900	800	300	40,765	9,966	137,781	144,880	95%
Stormwater Drainage Pipes	-	-	-	200	-	475	-	-	-	-	-	675	30,000	2%
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,500	1,500	-	-	200	9,716	1,200	9,780	800	26,296	40,000	66%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services														
Professional Management														
Asset Management	-	825	825	825	825	825	825	825	825	825	825	8,250	9,900	83%
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services														
Electric														
Southwest Blvd Street Lights	51	50	43	42	39	38	34	-	89	514	32	932	12,000	8%
Entrance/Fountain Landscape/Street Lights	547	352	536	918	786	752	588	-	3,216	718	474	8,889	-	N/A
Entrance Bridge - Lights	56	83	107	85	69	75	73	-	136	68	61	812	1,800	45%
Repairs and Maintenance														
Sidewalk Repairs	-	-	-	-	950	-	-	-	-	-	-	950	-	N/A
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	-	-	-	-	2,795	-	2,795	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	1,888	-	-	-	-	-	-	-	-	-	1,888	5,000	38%
Street Lights (Trevisio Bay Blvd)	-	6,198	-	-	-	-	-	-	-	-	-	6,198	7,000	N/A
Brick Paver Repairs	-	-	3,400	-	-	-	-	-	-	-	4,200	7,600	8,000	95%
Annual Holiday Decorations	9,450	9,450	-	-	-	-	-	-	-	-	-	18,900	20,000	N/A
Miscellaneous Repairs	-	-	490	-	398	-	-	-	-	-	-	888	8,000	11%
Contingencies	-	-	-	-	-	14,189	2,616	-	-	-	-	16,805	4,650	361%
Capital Outlay														
Entrance Lights (Trevisio Bay Boulevard)	-	-	2,678	-	2,320	-	12,686	-	-	1,251	-	18,935	-	N/A
Sub-Total:	17,036	56,086	23,176	34,090	76,764	70,637	56,554	23,673	24,289	72,523	53,075	507,903	568,240	89%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Landscaping Services														
Professional Management														
Asset Management	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	12,000	83%
Water Quality Monitoring	-	-	-	4,450	-	4,800	-	-	-	-	-	9,250	10,000	93%
Utility Services														
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	4	276	422	444	947	947	2,117	-	1,679	46	57	6,938	6,000	116%
Repairs & Maintenance														
Public Area Landscaping														
Treviso Bay Blvd - Entrance	8,061	8,061	-	11,000	11,000	22,800	11,000	11,000	12,550	11,710	11,710	118,891	90,000	132%
Southwest Boulevard	2,333	2,333	-	2,000	4,263	4,000	2,000	2,000	3,000	3,000	3,000	27,930	26,000	107%
Irrigation System	-	679	-	-	176	296	304	264	1,851	282	1,069	4,921	5,200	95%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	-	-	7,132	-	6,357	-	-	-	-	13,489	55,000	25%
Tree Trimming	-	-	11,760	9,240	4,820	-	-	-	4,620	-	-	30,440	10,000	304%
Fountains	-	500	1,000	35,806	-	290	3,000	1,000	1,310	1,000	1,360	45,266	18,000	251%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Supplies														
Mulch	-	8,922	-	-	-	-	-	-	8,922	-	-	17,845	27,000	66%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	17,340	0%
Capital Outlay														
Fountain Pump House Construction & Landscaping	-	39,626	2,466	-	-	-	-	-	10,870	-	-	52,962	77,600	68%
Landscape Renewal & Replacement	-	-	487	1,400	-	-	-	-	-	-	-	1,887	40,000	5%
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	10,398	61,397	17,135	65,340	29,338	34,133	25,778	15,264	45,802	17,039	18,195	339,819	394,140	86%
Reserves														
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	56,011	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	256,011	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 50,176	\$ 109,438	\$ 114,360	\$ 118,640	\$ 91,796	\$ 46,147	\$ 83,054	\$ 94,892	\$ 77,978	\$ 1,028,835	\$ 1,400,266	73%
Net Increase/(Decrease) in Fund Balance	(99,045)	312,454	661,607	(63,926)	(53,118)	(91,880)	(59,348)	(34,825)	(69,352)	(94,821)	(77,978)	329,770	-	
Fund Balance - Beginning	679,463	580,418	892,873	1,554,480	1,490,554	1,437,436	1,345,556	1,286,208	1,251,383	1,182,032	1,087,211	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	\$ 1,554,480	\$ 1,490,554	\$ 1,437,436	\$ 1,345,556	\$ 1,286,208	\$ 1,251,383	\$ 1,182,032	\$ 1,087,211	\$ 1,009,233	\$ 1,009,233	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income														
Revenue Account	1,296	1,382	563	5,522	6,996	6,819	7,638	7,611	1,466	1,474	1,550	42,318	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	21,185	544,026	882,713	56,443	75,949	33,186	40,240	14,041	16,993	89	-	1,684,864	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	8,631	-	-	-	8,631	-	N/A
Discounts on Bonds														
Proceeds from Refunding Bonds														
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)														
Total Revenue and Other Sources:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 47,878	\$ 30,283	\$ 18,459	\$ 1,563	\$ 1,550	\$ 1,735,813	\$ 1,783,584	97%
Expenditures and Other Uses														
Property Appraiser/Tax Collector Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service														
Principal Debt Service - Mandatory														
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	-	-	-	1,260,000	1,260,000	100%
Principal Debt Service - Prepayments														
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	N/A
Interest Expense														
Series 2021 Bonds	-	207,429	-	-	-	-	-	207,429	-	-	53	414,912	414,859	100%
Foreclosure Counsel														
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	6,348	-	N/A
Pymt to Refunded Bonds Escrow Agent														
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges														
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	116,683	0%
Intragovernmental Transfers Out														
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,429	\$ -	\$ 6,348	\$ 10,053	\$ 1,691,260	\$ 1,791,542	94%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	47,878	(1,437,146)	18,459	(4,785)	(8,503)	44,553	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	1,731,593	1,779,471	342,325	360,784	355,999	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,779,471	\$ 342,325	\$ 360,784	\$ 355,999	\$ 347,496	\$ 347,496	\$ (7,958)	